



**DEPARTMENT OF THE TREASURY**  
**INTERNAL REVENUE SERVICE**  
**15 NEW SUDBURY STREET**  
**PO BOX 9112**  
**STOP: 20800**  
**BOSTON, MA 02203**

December 4, 2023

Carolyn Bankowski  
Chapter 13 Trustee Boston  
P.O. Box 8250  
Boston, MA 02114

Re: Chapter 13 Bankruptcy  
23-11882  
Janice Carroll Richard

Dear Sir or Madam:

You are the Trustee for the above Chapter 13 Bankruptcy case. Please be advised that the records of the Internal Revenue Service show that the above debtor(s) have not filed individual income tax return(s) for the years listed below. Accordingly, this case is subject to dismissal and confirmation of the Plan is NOT permissible until the tax returns specified below have been filed with the Internal Revenue Service:

**2020 Form 1040**

Please insist on receiving the returns or obtaining confirmation from us that they have been filed. If the returns are submitted to you, please advise us immediately, as it is quite possible that the returns may have been received by you without copies being submitted to us. This will also help us avoid being prejudiced in filing any claims which the returns may indicate are appropriate.

If you have any questions, please contact *Maureen L. Svetkovich* 412-404-9730

Thank you for your assistance in this matter. If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

*Gail A. Edelstein*

Gail Allbee. Edelstein  
Bankruptcy Specialist  
Tel. No. (617) 316-2255  
Fax No. (855) 808-5147

CC: United States Bankruptcy Court for the District of Massachusetts

Janice Carroll Richard, Debtor  
John A. Ullian, Attorney